

PREFACE

FM 14-100, Financial Management Operations, provides a single source of financial management doctrine for commanders, staffs, resource management and finance personnel at all echelons. It describes how financial management doctrine fits into the Army's current operational concept. FM 14-100 also anticipates Force XXI, realizing that future doctrine must be flexible enough to deal with the myriad of potential operations in the dynamic environment of the twenty-first century.

This manual integrates FM 14-6, Resource Management Operations, and FM 14-7, Finance Operations, and recognizes the existence and need for one doctrine for all financial management operations.

FM 14-100 describes the organizational structure(s), functions, responsibilities, capabilities, and processes for accomplishing financial management support to commanders, servicemembers, and civilians. The doctrinal principles contained in this manual apply across the range of operations: from peace to contingency operations to war, all conducted in a joint and/or multinational environment.

This manual is not meant to dictate procedures for any particular scenario. It provides a doctrinal base for developing specific operational plans and standing operating procedures. Implementing regulations provide specific policies and procedures.

The proponent for FM 14-100 is the US Army Finance School. Send comments and recommendations for changes on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Commandant, US Army Finance School, ATTN: ATSG-FSP-C, Building 10000, Fort Jackson, SC 29207-7045.

Unless stated otherwise in the text, masculine nouns and pronouns in this publication represent both masculine and feminine genders.